

Message Text

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ACTION EUR-12

INFO OCT-01 ISO-00 L-03 INRE-00 SSO-00 AID-05 CEA-01

CIAE-00 COME-00 EB-07 EA-06 FRB-03 INR-07 IO-10

NEA-10 NSAE-00 OPIC-03 SP-02 TRSE-00 CIEP-01 LAB-04

SIL-01 OMB-01 OIC-02 NSCE-00 SS-15 NSC-05 PA-01 PRS-01

USIE-00 STR-04 TAR-01 EURE-00 /106 W

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FM USMISSION OECD PARIS

TO SECSTATE WASH IMMEDIATE 0278

LIMITED OFFICIAL USE OECD PARIS 14551

PASS: L FOR FELDMAN, EB FOR BOEKER, TREASURY FOR
WIDMAN

E.O.11652: N/A

TAGS: EFIN, EINV, OECD

SUBJECT: OECD DRAFTING GROUP ON MNE'S; NEXT MEETING,
JUNE 10-11

REF: IME/WP/75.1

1. FOLLOWING ADDENDUM TO REFDOC ISSUED BY SECRETARIAT
JUNE 5:

BEGIN TEXT

PRINCIPLES OF CONDUCT FOR MNES IN THE FIELD OF TAXA-
TION:

IN THE DOCUMENT "GUIDELINES FOR MNES CONCERNING
THEIR ACTIVITIES IN OECD COUNTRIES" WHICH WAS ISSUED ON
22ND MAY 1975 IN PREPARATION FOR THE MEETING ON 10TH-
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11TH JUNE, IT WAS NOTED WITH REGARD TO THE ALTERNATIVE

TEXTS SUGGESTED FOR TAXATION POLICY THAT THE WORKING PARTY ON TAXATION OF MULTINATIONAL ENTERPRISES OF THE COMMITTEE ON FISCAL AFFAIRS WOULD BE CONSIDERING THESE ALTERNATIVES AT ITS MEETING ON 22ND MAY 1975. THIS MEETING HAS NOW TAKEN PLACE AND THERE WAS FAIRLY GENERAL AGREEMENT AMONG THE TAXATION EXPERTS THAT, IF PRINCIPLES OF CONDUCT ARE TO BE PROPOSED FOR MNES, IT WOULD BE PREFERABLE TO AMEND SOMEWHAT THE ORIGINAL PROPOSAL BY ADAPTING ALTERNATIVE B IN PARAGRAPH 33 OF DOCUMENT IME/WP/75.1 AS FOLLOWS:

ALTERNATIVE B:

ENTERPRISES

PARA. 1 "SHOULD PROVIDE THE TAXATION AUTHORITIES OF EACH OF THE COUNTRIES IN WHICH THEY OPERATE WITH THE INFORMATION NECESSARY TO DETERMINE CORRECTLY THE TAXES TO BE ASSESSED IN CONNECTION WITH SUCH OPERATIONS, INCLUDING INFORMATION CONCERNING THEIR OPERATIONS IN OTHER COUNTRIES."

PARA. 2 "SHOULD REFRAIN FROM MAKING USE OF THE PARTICULAR FACILITIES AVAILABLE TO THEM FOR MODIFYING, IN WAYS CONTRARY TO THE PRINCIPLES OF NATIONAL LAWS, THE TAX BASE ON WHICH MEMBERS OF THE GROUP ARE ASSESSED."

END TEXT

KATZ

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENT DRAFT, INSTRUCTIONS, COMMITTEE MEETINGS, MULTINATIONAL CORPORATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 06 JUN 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: MorefiRH
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975OECDP14551
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750198-0494
From: OECD PARIS
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750674/aaaacpgx.tel
Line Count: 92
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 IME/WP/75
Review Action: RELEASED, APPROVED
Review Authority: MorefiRH
Review Comment: n/a
Review Content Flags:
Review Date: 14 MAY 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <14 MAY 2003 by MartinML>; APPROVED <15 MAY 2003 by MorefiRH>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: OECD DRAFTING GROUP ON MNE'S; NEXT MEETING, JUNE 10-11
TAGS: EFIN, EINV, OECD
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006